

STATE OF MICHIGAN

Bulletin No. 3 January 30, 19  
Assessment Notice Forms



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

~~WARD G. DEXEL~~

WARD G. DEXEL

ROBERT O. VANDERMARK

LeRoy J. Nelson

TO: Assessing Officers  
Equalization Directors

FROM: State Tax Commission

RE: Assessment Increase Notice Form  
Sec 211.24c and 211.30, M.C.L., as amended by Act 539, P.A. of 1982

Section 24c of the General Property Tax Act requires that the assessor shall give to each owner or person or persons listed on the assessment roll a notice by first class mail of an increase in the assessment for the year.

The notice must include the following:

1. The notice must specify the parcel of property.
  2. The assessed value for the current and previous year. The notice may indicate the net change in the assessed valuation.
  3. The time and place of the meeting of the board of review.
  - \* 4. The state equalized valuation for the previous year.
  - \*\* 5. The tentative equalized valuation for the current year.
  - \*\* 6. The net change between the tentative equalized valuation for the year and the state equalized valuation for the previous year.
  7. The classification of the property.
- \*\*If the tentative equalization multiplier is 1.0 for all classes of property, the assessment notice may exclude the information in items 5 and 6 above, and in lieu thereof specify the assessed valuation for the year as both the assessed valuation and tentative state equalized valuation for the year.
- \*If the equalization multiplier for the previous year was 1.0 for all classes of property the assessment notice may exclude the information in item 4 above and in lieu thereof specify the assessed valuation for the previous year as both the assessed valuation and state equalized valuation of the property for the previous year.

The assessment notice shall be addressed to the owner according to the records of the assessor and mailed not less than 10 days before the meeting of the board of review. The failure to send or receive an assessment shall not invalidate an assessment roll or an assessment on that property.

If the assessor has made assessment adjustments which would have changed the tentative multiplier, the assessor may recalculate the multiplier for use in the notice.

In addition to the notice requirements contained in Section 24c, if the governing body of the assessing jurisdiction by resolution or ordinance authorizes the residents to protest their assessment to the board of review by letter without an appearance by the taxpayer or his or her agent a statement of this option must also appear on the assessment increase notice. This requirement is contained in Section 30 of the General Property Tax Act. (Section 211.30(5) M.C.L.)

Attached is a copy of a sample notice form which makes provision for all of the information required to be included in the assessment increase notice. As indicated in this bulletin some of the information can be deleted if the equalization multiplier for the previous year or the tentative multiplier for the current year is 1.0 for all classes of property.

The sample form does not include the required statement regarding resident protests by letter which must be included if the governing body of the assessment jurisdiction authorizes this option for residents. If a resident taxpayer, as well as a nonresident taxpayer, may protest by letter we suggest that the word "taxpayer" be substituted for the word "nonresident" in the last sentence on the form.

# NOTICE OF ASSESSMENT

SAMPLE A

THIS IS NOT  
A TAX BILL

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

PROPERTY IDENTIFICATION (Parcel Code required. Property address and legal description optional.):

THE PROPERTY IS  
CLASSIFIED AS:

Dear Property Owner(s): The Michigan Constitution and general property tax laws require assessing officers to review assessed values and to revise them as needed to reflect current market value. By law, the assessed and state equalized values are required to be 50% of true cash value each year. The assessed and equalized values of the property identified above have been revised as follows:

	PRIOR AMOUNT Year:	REVISED AMOUNT (CURRENT) Year:
ASSESSED VALUATION .....		
STATE EQUALIZED VALUATION (S.E.V.). Prior year amount is actual. Revised (current) year amount is based on tentative equalization multiplier. If unchanged, you will pay tax on this amount .....		
CHANGE IN EQUALIZED VALUATION .....		

If you believe this valuation is incorrect, you may protest it to the Local Board of Review, which will meet at

Protest at the Board of Review is necessary to protect your right to further appeals to the State Tax Tribunal. A nonresident may protest to the Board of Review by letter.